

# Motor Vehicle Fuels Tax

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the State of Nebraska for use, distribution, sale, or delivery in this state.

Motor vehicle fuels include all products commonly or

commercially known as gasoline, gasohol, ethanol, casing head gasoline, natural gasoline, benzene, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

**Table 18:** Gasoline Net Taxable Gallons and Net Tax Due

Month	2005 Taxable Gallons	2004 Taxable Gallons	Percent Increase or (Decrease)	2005 Tax Due	2004 Tax Due	Percent Increase or (Decrease)
January	31,569,095	41,499,524	-23.93%	\$7,802,398	\$10,013,331	-22.08%
February	28,112,000	34,449,991	-18.40%	\$6,947,306	\$8,311,135	-16.41%
March	31,047,171	40,329,396	-23.02%	\$7,674,692	\$10,793,574	-28.90%
April	24,110,977	44,185,450	-45.43%	\$5,959,747	\$10,662,302	-44.10%
May	24,362,900	41,371,167	-41.11%	\$6,022,823	\$9,983,628	-39.67%
June	25,786,903	44,890,846	-42.56%	\$6,375,037	\$10,833,777	-41.16%
July	26,215,539	43,518,382	-39.76%	\$6,455,749	\$10,503,293	-38.54%
August	27,051,583	42,145,881	-35.81%	\$6,661,712	\$10,171,618	-34.51%
September	24,070,139	38,602,937	-37.65%	\$5,925,799	\$9,315,936	-36.39%
October	26,755,189	37,267,949	-28.21%	\$6,587,516	\$8,993,554	-26.75%
November	27,120,517	38,905,395	-30.29%	\$6,677,417	\$9,388,770	-28.88%
December	24,923,262	42,475,125	-41.32%	\$6,136,926	\$10,251,647	-40.14%
<b>Total</b>	<b>321,125,275</b>	<b>489,642,043</b>	<b>-34.42%</b>	<b>79,227,122</b>	<b>\$119,222,565</b>	<b>-33.55%</b>

**Table 19:** Gasohol Net Taxable Gallons and Net Tax Due

Month	2005 Taxable Gallons	2004 Taxable Gallons	Percent Increase or (Decrease)	2005 Tax Due	2004 Tax Due	Percent Increase or (Decrease)
January	31,569,094	26,532,482	18.98%	\$7,802,397	\$6,401,965	21.88%
February	31,700,765	29,346,288	8.02%	\$7,834,196	\$7,079,855	10.65%
March	41,155,552	32,996,778	24.73%	\$10,173,430	\$6,900,810	47.42%
April	42,863,959	28,249,714	51.73%	\$10,595,105	\$6,816,882	55.42%
May	49,464,069	32,505,917	52.17%	\$12,228,156	\$7,844,279	55.89%
June	50,056,930	31,195,333	60.46%	\$12,375,072	\$7,528,557	64.38%
July	50,888,987	35,605,948	42.92%	\$12,531,747	\$8,593,604	45.83%
August	52,511,895	34,482,994	52.28%	\$12,931,558	\$8,322,232	55.39%
September	40,984,290	35,633,480	15.02%	\$10,089,873	\$8,599,325	17.33%
October	40,132,784	35,806,461	12.08%	\$9,881,273	\$8,640,866	14.36%
November	39,027,085	31,831,687	22.60%	\$9,608,967	\$7,681,721	25.09%
December	46,286,058	34,752,375	33.19%	\$11,397,148	\$8,387,712	35.88%
<b>Total</b>	<b>516,641,468</b>	<b>388,939,457</b>	<b>32.83%</b>	<b>\$127,448,922</b>	<b>\$92,797,808</b>	<b>37.34%</b>